

audited during the Presidential campaign for the first time ever.

These folks believe the audits were conducted for no other reason than the fact that their groups were conservative, and they believe the questions they have been asked have more to do with their political views than their business activities.

Without a proper investigation, frankly, we will just never know. So we owe it to our constituents to have a detailed and deliberate investigation. That is why both House and Senate committees have begun investigations into the matter.

That is why, last week, every Republican on the Finance Committee signed a letter to the Inspector General for Tax Administration requesting a probe into reports that the IRS leaked confidential information about conservative groups—actually, to their political opponents—leaked information about conservative groups to their political opponents, and that is why even the FBI is looking into the matter, because as Attorney General Holder recently testified, the IRS's targeting of conservative groups could have violated numerous criminal provisions.

I am willing to bet there is a lot more we will discover in terms of scope, in terms of timeline, in terms of who was involved and why. But we certainly can't go about fixing the problem—we can't remove all of those who need to be removed, we can't put safeguards in place if they are deemed necessary—until we find out all the details.

Here is another thing we shouldn't be doing: handing over the administration of ObamaCare to these folks—handing over the administration of ObamaCare to the IRS. Think about that, the deeply unpopular law being administered by an agency that has so betrayed the public trust. Even the IRS's staunchest defenders in this scandal describe their actions as a case of "horrible customer service." That is the best they can say: "Horrible customer service." Now they are going to be put in charge of a new \$1 trillion program, one that will give them access to all sorts of sensitive and deeply personal information?

That is just what the administration and congressional Democrats are about to let happen. The IRS is in charge of administering some of the most important elements of ObamaCare, and for many Americans that is going to mean submitting to probing questions about their health insurance, questions such as—this is the IRS asking you, American citizens: Do you have insurance? What kind of insurance is it? Does it follow our rules? If the people at the IRS don't like the answers, Americans will be hit with new taxes. If the people over at the IRS don't like the answers to their questions about Americans' health insurance, they will be hit with new taxes.

For small businesses, the questions are going to be far more extensive and the consequences for noncompliance

far worse. The agency will have broad discretion to define what constitutes noncompliance. The IRS will have broad authority to determine what is noncompliance with ObamaCare. This is nuts.

The potential for waste and abuse would have been there regardless of which agency was put in charge of administering this bloated law. ObamaCare is massive—about 20,000 pages of regulations already. That is about 7 feet tall. So waste and abuse is basically unavoidable, but now we are going to have Americans worrying they might be discriminated against too, just for having an opinion. Do my colleagues know what. We are not going to be able to tell them not to worry because we don't know the truth ourselves yet.

Guess who is heading the IRS office charged with managing ObamaCare. Get this. It is the very same person who led the division of IRS now embroiled in the scandal who oversaw the very office now under fire for the discriminatory and harassing behavior. I am not making this up.

Here is what needs to be done today: No. 1, the administration needs to work honestly and transparently with us to get to the bottom of this scandal once and for all. They can do that by working cooperatively with congressional investigators. They can do it by testifying openly and sharing key documents with House and Senate committees. They can help us conduct a thorough administrationwide review to ensure no other discrimination of this kind is occurring anywhere else—anywhere else—in the Federal Government.

No. 2, the administration needs to suspend its implementation of ObamaCare until all the things I mentioned have been taken care of. The Supreme Court declared the individual mandate, the core of ObamaCare, to be a tax—a tax—so IRS involvement is going to be absolutely unavoidable. That needs to be halted.

Better yet, the administration could work with us to repeal the law and put in place health reforms that might actually work to control costs and provide better quality of care for our constituents. I wouldn't hold my breath on that one, by the way, but here is what I do know. I know we need to get to the bottom of this IRS scandal because, at a minimum, Americans from the left, right, and center should not have to worry their government will harass or intimidate them for daring—daring—to have an opinion and express it. They shouldn't have to worry about that when partaking in the political process, and they certainly should not have to worry about it when it comes to an issue as personal and as sensitive as health care.

I yield the floor.

## RESERVATION OF LEADER TIME

The ACTING PRESIDENT pro tempore. Under the previous order, the leadership time is reserved.

## MORNING BUSINESS

The ACTING PRESIDENT pro tempore. Under the previous order, the Senate will be in a period of morning business until 10:30 a.m., with Senators permitted to speak for up to 10 minutes each, with the time equally divided between the two leaders or their designees.

The Senator from Kansas.

## TRIBUTE TO MELVIN MINOR

Mr. MORAN. Mr. President, I rise to speak in morning business, and I wish to recognize the presence of my senior Senator from Kansas.

I am here to visit about an individual who died in Kansas recently to whom I wish to pay tribute. There are many things we admire about our folks back in our home State of Kansas, but one of the things that stands out to me is how strongly people care about their local communities and the citizens who live there. It is demonstrated by volunteering at school, serving at their church or getting involved in public service. Kansans are often looking for ways to improve the lives of those who are around them.

Former Kansas State Representative Melvin Minor was exactly one of those individuals. In Kansas, his family, his constituents lost a great man. He was a talented educator, highly regarded by his students, and a dedicated public servant.

Mel was born in 1937 in the small Central Kansas community of Arlington. As a young man, he attended Kansas State Teachers College—now known as Emporia State University—where he graduated in 1959.

Six years later, Mel married Carolyn Fuller and spent the next 46 years by her side before her passing in 2011. Together they raised two daughters, Gayle and Mary Jo.

Mel and Carolyn had a lot in common, especially their interest in education and in young people. In fact, they met while they were both serving, working as teachers. For 15 years Mel taught American Government and Carolyn taught home economics in the St. John School District.

Many of us can remember a favorite teacher who made an impact on our lives when we were growing up, someone who taught us not only facts and figures but also instilled in us a love for learning and an interest in the world around us. Mel was just that kind of teacher for many Kansas high school students. St. John is a small rural community in Central Kansas with less than 1,500 people.

Many folks who live in St. John make their living on the farm and Mel understood this way of life and could